

105TH CONGRESS  
1ST SESSION

# H. R. 2660

To affirm the religious freedom of taxpayers who are conscientiously opposed to participation in war, to provide that the income, estate, or gift tax payments of such taxpayers be used for nonmilitary purposes, to create the Religious Freedom Peace Tax Fund to receive such tax payments, to improve revenue collection, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 9, 1997

Mr. LEWIS of Georgia (for himself, Ms. CARSON, Mr. LEACH, Mr. DELLUMS, Mr. PAYNE, Ms. FURSE, Mr. TOWNS, Ms. PELOSI, Mr. FRANK of Massachusetts, Mr. CONYERS, Mr. OBERSTAR, Ms. RIVERS, Mr. BROWN of California, Mr. DEFazio, Mr. MARKEY, Mr. OWENS, and Mr. HINCHEY) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To affirm the religious freedom of taxpayers who are conscientiously opposed to participation in war, to provide that the income, estate, or gift tax payments of such taxpayers be used for nonmilitary purposes, to create the Religious Freedom Peace Tax Fund to receive such tax payments, to improve revenue collection, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Religious Freedom  
3 Peace Tax Fund Act”.

4 **SEC. 2. FINDINGS.**

5       Congress finds that—

6           (1) the framers of the United States Constitu-  
7       tion, recognizing free exercise of religion as an  
8       unalienable right, secured its protection in the First  
9       Amendment of the Constitution; and Congress re-  
10      affirmed it in the Religious Freedom Restoration  
11      Act of 1993;

12          (2) taxpayers who are conscientious objectors  
13      recognize and affirm their civic and legal respon-  
14      sibilities to pay their full share of Federal taxes, and  
15      seek to do so without violation of their moral, ethi-  
16      cal, or religious beliefs;

17          (3) for more than 25 years, these taxpayers  
18      have sought legal relief from either having their  
19      homes, automobiles, and other property seized, bank  
20      accounts attached, wages garnished, fines imposed,  
21      and threat of imprisonment for failure to pay, or  
22      violating their consciences;

23          (4) conscientious objection to participation in  
24      military service based upon moral, ethical, or reli-  
25      gious beliefs is recognized in Federal law, with provi-  
26      sion for alternative service; and

1           (5) the Joint Committee on Taxation in 1992  
2           and 1994 has certified that a tax trust fund, provid-  
3           ing for conscientious objector taxpayers to pay their  
4           full taxes for non-military purposes, would increase  
5           Federal revenues.

6 **SEC. 3. DEFINITIONS.**

7           (a) DESIGNATED CONSCIENTIOUS OBJECTOR.—For  
8           purposes of this Act, the term “designated conscientious  
9           objector” means a taxpayer who is opposed to participa-  
10          tion in war in any form based upon the taxpayer’s deeply  
11          held moral, ethical, or religious beliefs or training (within  
12          the meaning of the Military Selective Service Act (50  
13          U.S.C. App. 450 et seq.)), and who has certified these be-  
14          liefs in writing to the Secretary of the Treasury in such  
15          form and manner as the Secretary provides.

16          (b) MILITARY PURPOSE.—For purposes of this Act,  
17          the term “military purpose” means any activity or pro-  
18          gram which any agency of the Government conducts, ad-  
19          ministers, or sponsors and which effects an augmentation  
20          of military forces or of defensive and offensive intelligence  
21          activities, or enhances the capability of any person or na-  
22          tion to wage war, including the appropriation of funds by  
23          the United States for—

24                  (1) the Department of Defense;

25                  (2) the Central Intelligence Agency;

1 (3) the National Security Council;

2 (4) the Selective Service System;

3 (5) activities of the Department of Energy that  
4 have a military purpose;

5 (6) activities of the National Aeronautics and  
6 Space Administration that have a military purpose;

7 (7) foreign military aid; and

8 (8) the training, supplying, or maintaining of  
9 military personnel, or the manufacture, construction,  
10 maintenance, or development of military weapons,  
11 installations, or strategies.

12 **SEC. 4. RELIGIOUS FREEDOM PEACE TAX FUND.**

13 (a) ESTABLISHMENT.—The Secretary of the Treas-  
14 ury shall establish an account in the Treasury of the Unit-  
15 ed States to be known as the “Religious Freedom Peace  
16 Tax Fund”, for the deposit of income, gift, and estate  
17 taxes paid by or on behalf of taxpayers who are designated  
18 conscientious objectors. The method of deposit shall be  
19 prescribed by the Secretary of the Treasury in a manner  
20 that minimizes the cost to the Treasury and does not im-  
21 pose an undue burden on such taxpayers.

22 (b) USE OF RELIGIOUS FREEDOM PEACE TAX  
23 FUND.—Funds in the Religious Freedom Peace Tax Fund  
24 shall be allocated annually to any appropriation not for  
25 a military purpose.

1       (c) REPORT.—The Secretary of the Treasury shall re-  
2 port to the Committees on Appropriations of the House  
3 of Representatives and the Senate each year on the total  
4 amount transferred into the Religious Freedom Peace Tax  
5 Fund during the preceding fiscal year and the purposes  
6 for which such amount was allocated in such preceding  
7 fiscal year. Such report shall be printed in the Congres-  
8 sional Record upon receipt by the Committees.

9       (c) SENSE OF CONGRESS.—It is the sense of Con-  
10 gress that any increase in revenue to the Treasury result-  
11 ing from the creation of the Religious Freedom Peace Tax  
12 Fund shall be allocated in a manner consistent with the  
13 purposes of the Fund.

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